First Regular Session - 2021

## IN THE HOUSE OF REPRESENTATIVES

## HOUSE BILL NO. 311

## BY REVENUE AND TAXATION COMMITTEE

1	AN ACT
2	RELATING TO FUNDING OF PUBLIC ART; AMENDING CHAPTER 13, TITLE 63, IDAHO CODE,
3	BY THE ADDITION OF A NEW SECTION 63-1317, IDAHO CODE, TO ESTABLISH PRO-
4	VISIONS REGARDING THE AUTHORIZATION OF PUBLIC ART FUNDING.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Chapter 13, Title 63, Idaho Code, be, and the same is hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and designated as Section 63-1317, Idaho Code, and to read as follows:

- 63-1317. PUBLIC ART FUNDING -- AUTHORIZATION. (1) In order for a taxing district to appropriate, budget, or commit any property tax revenues for the design, construction, installation, or purchase of public art, the taxing district must approve the expenditure following a public hearing, which may be held in conjunction with the taxing district's budget hearing. Following the hearing:
  - (a) If the total cost of the art project is less than twenty-five thousand dollars (\$25,000), the governing body of the taxing district may approve the expenditure only by a two-thirds (2/3) majority vote if the governing body is composed of elected officials.
  - (b) If the total cost of the art project is twenty-five thousand dollars (\$25,000) or more, the expenditure must be approved by a sixty percent (60%) majority of the qualified electors of the taxing district voting on the question at an election held for that purpose on a date authorized pursuant to section 34-106(1) (a) or (b), Idaho Code.
- (2) "Public art" means any work of visual art, including but not limited to a drawing, painting, mural, fresco, sculpture, mosaic, photograph, work of calligraphy, work of graphic art, etching, lithograph, offset print, silk screen, crafts in clay, textile, fiber, wood, metal, plastic, or glass, or mixed media, including a collage, assemblage, or any combination of art media, that is paid for by public tax dollars and is on display for the enjoyment of the general public.
- (3) The provisions of this section do not apply to public art proposals for which funding has been appropriated, budgeted, approved, or otherwise committed prior to July 1, 2021.